

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

SUPPORTING DOCUMENTATION TO UST FORM 11-MOR

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	x	
Selected Assets and Liabilities (Unaudited)	MOR-2	x	

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

Notes to the Monthly Operating Report

General:

The report includes activity from the following Debtors and related Case Numbers:

Debtor Name	Case No.
Bed Bath & Beyond Inc.	23-13359 (VFP)
Alamo Bed Bath & Beyond Inc.	23-13360 (VFP)
BBB Canada LP Inc.	23-13361 (VFP)
BBB Value Services Inc.	23-13362 (VFP)
BBBY Management Corporation	23-13363 (VFP)
BBBYCF LLC	23-13364 (VFP)
BBBYTF LLC	23-13365 (VFP)
bed 'n bath Stores Inc.	23-13396 (VFP)
Bed Bath & Beyond of Annapolis, Inc.	23-13366 (VFP)
Bed Bath & Beyond of Arundel Inc.	23-13367 (VFP)
Bed Bath & Beyond of Baton Rouge Inc.	23-13368 (VFP)
Bed Bath & Beyond of Birmingham Inc.	23-13369 (VFP)
Bed Bath & Beyond of Bridgewater Inc.	23-13370 (VFP)
Bed Bath & Beyond of California Limited Liability Company	23-13371 (VFP)
Bed Bath & Beyond of Davenport Inc.	23-13372 (VFP)
Bed Bath & Beyond of East Hanover Inc.	23-13373 (VFP)
Bed Bath & Beyond of Edgewater Inc.	23-13374 (VFP)
Bed Bath & Beyond of Falls Church, Inc.	23-13375 (VFP)
Bed Bath & Beyond of Fashion Center, Inc.	23-13376 (VFP)
Bed Bath & Beyond of Frederick, Inc.	23-13377 (VFP)
Bed Bath & Beyond of Gaithersburg Inc.	23-13378 (VFP)
Bed Bath & Beyond of Gallery Place L.L.C.	23-13379 (VFP)
Bed Bath & Beyond of Knoxville Inc.	23-13380 (VFP)
Bed Bath & Beyond of Lexington Inc.	23-13381 (VFP)
Bed Bath & Beyond of Lincoln Park Inc.	23-13382 (VFP)
Bed Bath & Beyond of Louisville Inc.	23-13383 (VFP)
Bed Bath & Beyond of Mandeville Inc.	23-13384 (VFP)
Bed, Bath & Beyond of Manhattan, Inc.	23-13397 (VFP)

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

Bed Bath & Beyond of Opry Inc.	23-13385 (VFP)
Bed Bath & Beyond of Overland Park Inc.	23-13386 (VFP)
Bed Bath & Beyond of Palm Desert Inc.	23-13387 (VFP)
Bed Bath & Beyond of Paradise Valley Inc.	23-13388 (VFP)
Bed Bath & Beyond of Pittsford Inc.	23-13389 (VFP)
Bed Bath & Beyond of Portland Inc.	23-13390 (VFP)
Bed Bath & Beyond of Rockford Inc.	23-13391 (VFP)
Bed Bath & Beyond of Towson Inc.	23-13392 (VFP)
Bed Bath & Beyond of Virginia Beach Inc.	23-13393 (VFP)
Bed Bath & Beyond of Waldorf Inc.	23-13394 (VFP)
Bed Bath & Beyond of Woodbridge Inc.	23-13395 (VFP)
Buy Buy Baby of Rockville, Inc.	23-13398 (VFP)
Buy Buy Baby of Totowa, Inc.	23-13399 (VFP)
Buy Buy Baby, Inc.	23-13400 (VFP)
BWAO LLC	23-13401 (VFP)
Chef C Holdings LLC	23-13402 (VFP)
Decorist, LLC	23-13403 (VFP)
Deerbrook Bed Bath & Beyond Inc.	23-13404 (VFP)
Harmon of Brentwood, Inc.	23-13405 (VFP)
Harmon of Caldwell, Inc.	23-13406 (VFP)
Harmon of Carlstadt, Inc.	23-13407 (VFP)
Harmon of Franklin, Inc.	23-13408 (VFP)
Harmon of Greenbrook II, Inc.	23-13409 (VFP)
Harmon of Hackensack, Inc.	23-13410 (VFP)
Harmon of Hanover, Inc.	23-13411 (VFP)
Harmon of Hartsdale, Inc.	23-13412 (VFP)
Harmon of Manalapan, Inc.	23-13413 (VFP)
Harmon of Massapequa, Inc.	23-13414 (VFP)
Harmon of Melville, Inc.	23-13415 (VFP)
Harmon of New Rochelle, Inc.	23-13416 (VFP)
Harmon of Newton, Inc.	23-13417 (VFP)
Harmon of Old Bridge, Inc.	23-13418 (VFP)
Harmon of Plainview, Inc.	23-13419 (VFP)

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

Harmon of Raritan, Inc.	23-13420 (VFP)
Harmon of Rockaway, Inc.	23-13421 (VFP)
Harmon of Shrewsbury, Inc.	23-13422 (VFP)
Harmon of Totowa, Inc.	23-13423 (VFP)
Harmon of Wayne, Inc.	23-13424 (VFP)
Harmon of Westfield, Inc.	23-13425 (VFP)
Harmon of Yonkers, Inc.	23-13426 (VFP)
Harmon Stores, Inc.	23-13427 (VFP)
Liberty Procurement Co. Inc.	23-13428 (VFP)
Of a Kind, Inc.	23-13429 (VFP)
One Kings Lane LLC	23-13430 (VFP)
San Antonio Bed Bath & Beyond Inc.	23-13431 (VFP)
Springfield Buy Buy Baby, Inc.	23-13432 (VFP)

Introduction: On April 23, 2023 (the “Petition Date”), Bed Bath and Beyond Inc. and its affiliated debtors and debtors in possession (collectively the “Debtors”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”) with the United States Bankruptcy Court for the District of New Jersey (the “Bankruptcy Court”), thereby commencing cases jointly administered as *In re Bed Bath & Beyond Inc., et al.*, No. 23-13359 (VFP). The Debtors are authorized to continue to manage and operate their businesses as debtors in possession under sections 1107 and 1108 of the Bankruptcy Code. Further, on April 23, 2023, the Debtors filed a *Motion for Entry of An Order (I)(A) Approving the Auction and Bidding Procedures, (B) Approving Stalking Horse Bid Protections, (C) Scheduling Bid Deadlines and an Auction, (D) Approving the Form and Manner of Notice Thereof, (E) Approving the Form APA, and (II) (A) Establishing Notice and Procedures for the Assumption and Assignment of Contracts and Leases, (B) Authorizing the Assumption and Assignment of Assumed Contracts, (C) Authorizing the Sale of Assets and (D) Granting Related Relief (the Bidding Procedures)* [Docket No. 29] for the sale of their assets. On April 25, 2023, the Bankruptcy Court entered an order approving the Bidding Procedures [Docket No. 92].

Additional information about these chapter 11 cases, court filings, and claims information is available at the Debtors’ restructuring website: <https://restructuring.ra.kroll.com/bbby/>.

Accounting Principles: This Monthly Operating Report (“MOR”) is unaudited and has been prepared solely for the purpose of complying with the Debtors’ obligations to provide monthly operating reports during these chapter 11 cases. This MOR is not prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and does not include all information and disclosures required by U.S. GAAP. The Debtors have prepared this MOR using the best information presently available to them, which has been collected, maintained, and prepared in accordance with their historical accounting practices. Thus, this MOR is true and accurate to the best of the Debtors’ knowledge, information, and belief based on currently available data.

General Methodology: The Debtors prepared this MOR relying primarily upon the information set forth in their books and records. This MOR may exclude information regarding non-Debtor affiliates. Furthermore, the monthly financial information contained herein has not been subjected to the same level of accounting review and testing that the Debtors apply when preparing their quarterly and annual consolidated financial information in accordance with U.S. GAAP. Accordingly, upon the application of such procedures, the Debtors believe that the financial information may be subject to change, and these changes could be material.

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

This is the first MOR to be filed since the Petition Date and includes cash activity in MOR-1 for the fiscal month ending May 27, 2023.

Insiders. For purposes of this MOR, the Debtors defined “insiders” pursuant to section 101(31) of the Bankruptcy Code as: (a) directors; (b) officers; (c) persons in control of the Debtors; (d) relatives of the Debtors’ directors, officers, or persons in control of the Debtors; and (e) Debtor and non-Debtor affiliates of the foregoing. Moreover, the Debtors do not take a position with respect to: (a) any insider’s influence over the control of the Debtors; (b) the management responsibilities or functions of any such insider; (c) the decision making or corporate authority of any such insider; or (d) whether the Debtors or any such insider could successfully argue that he or she is not an “insider” under applicable law, with respect to any theories of liability, or for any other purpose.

Cash Balances. With respect to cash balances, the amounts reported in the *Selected Assets and Liabilities (Unaudited)* exhibit are reported on the Debtor entities associated with each bank account. As more fully described in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue Use of Existing Business Forms and Records; (B) Maintain Existing Corporate Bank Accounts and Cash Management System, (C) Pay Prepetition Bank Fees Associated with the Cash Management System, and (D) Continue Performance of Intercompany Transactions; (II) Granting Administrative Expense Status to Postpetition Intercompany Balances; and (III) Waiving Certain U.S. Trustee Requirements for a Period Not to Exceed Thirty Days* [Docket No. 18], the Debtors utilize certain Debtor legal entities to administer payment and receipt activities. Accordingly, the Debtors do not represent that these cash balances are attributable to the respective Debtors that administer the activities, and reserve all rights with respect to ownership of the assets.

Harmon Stores. Prior to the Petition Date, the Debtors completed the wind-down of the Harmon Stores business. The remaining inventory balance for Harmon Stores, Inc. reported in the *Selected Assets and Liabilities (Unaudited)* exhibit is reflective of an ongoing reconciliation process the Debtors are undertaking.

Reservation of Rights: The Debtors hereby reserve all of their rights to dispute the validity, status, enforceability, or executory nature of any claim amount, representation, or other statement in this MOR and reserve the right to amend or supplement this MOR, if necessary. In future periods, any changes to prior period balances will be reflected in the current month’s MOR.

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

Notes to Supporting Documentation

Notes to UST Form 11-MOR, Part 1 Cash Receipts and Disbursements:

Based on official instructions published by the Office of the United States Trustee in connection with the completion of UST Form 11-MOR Part 1, Cash Receipts and Disbursements, reported cash receipts and disbursements should exclude intercompany, debtor-to-debtor, transactions. As a result, for those Debtors with net intercompany cash outflows or inflows during the reporting period, the ending cash balances reported on Form 11-MOR Part 1 will not agree with the ending cash balances per the Debtors' bank statements or the Debtors' books and records. The Debtors have only listed in this schedule those Debtors with cash balances or cash activity during the applicable reporting period.

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

Schedule of Cash Receipts and Disbursements - \$(000's)

DEBTOR ENTITY NAME	Bed Bath & Beyond Inc.	Liberty Procurement Co. Inc.	Bed Bath & Beyond of California Limited Liability Company	BBB Value Services Inc.	BBBY Management Corporation	Buy Buy Baby, Inc.	Harmon Stores, Inc.	BBBYTF LLC
Beginning Cash Balance	\$814	\$43	\$0	\$0	\$2,022	\$70	\$167	\$201
Receipts								
Store Receipts	\$248,684	\$0	\$55,247	\$0	\$0	\$63,847	\$0	\$0
Other	\$916	\$0	\$0	\$208	\$0	\$0	\$0	\$1,012
Intercompany Receipts from Non-Debtor	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intercompany Receipts from Debtor	\$10,000	\$0	\$0	\$0	\$402	\$0	\$278	\$148,000
Total Receipts	\$259,825	\$0	\$55,247	\$208	\$402	\$63,847	\$278	\$149,012
Disbursements								
Vendor, Other Accts Payable	\$9,262	\$0	\$0	\$0	\$0	\$199	\$0	\$24,662
Sales Tax, Customs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,919
Payroll & Benefits	\$740	\$0	\$0	\$0	\$0	\$7	\$0	\$50,187
Funded Debt	\$79,185	\$0	\$0	\$0	\$0	\$0	\$0	\$6,016
Professional Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,759
Rent	\$21,202	\$0	\$0	\$0	\$0	\$4,324	\$278	\$0
Letter of Credit Payments	\$0	\$0	\$28,600	\$0	\$0	\$25,713	\$0	\$32,000
Lender Reserve Account Funding	\$5,054	\$0	\$4,898	\$0	\$0	\$21,694	\$0	\$7,982
Intercompany Disbursements to Debtors	\$132,680	\$0	\$16,000	\$0	\$0	\$10,000	\$0	\$0
Total Disbursements	\$248,122	\$0	\$49,498	\$0	\$0	\$61,937	\$278	\$142,525
Ending Cash Balance	\$12,516	\$43	\$5,750	\$208	\$2,425	\$1,980	\$167	\$6,688
Disbursements for MOR								
Total Disbursements	\$248,122	\$0	\$49,498	\$0	\$0	\$61,937	\$278	\$142,525
Debtor to Debtor Interco	(\$132,680)	\$0	(\$16,000)	\$0	\$0	(\$10,000)	\$0	\$0
Sales Tax Obligations (Paid)/Satisfied by Another Debtor	\$9,594	\$0	\$1,789	\$0	\$0	\$2,523	\$13	(\$13,919)
Payroll Obligations (Paid)/Satisfied by Another Debtor	\$42,301	\$0	\$0	\$0	\$0	\$7,886	\$0	(\$50,187)
Lease Obligations (Paid)/Satisfied by Another Debtor	(\$899)	\$0	\$0	\$0	\$0	(\$42)	\$0	\$0
Net Disb. For MOR Part 1-F	\$166,438	\$0	\$35,287	\$0	\$0	\$62,304	\$291	\$78,420

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

Schedule of Cash Receipts and Disbursements - \$(000's)

DEBTOR ENTITY NAME	Bed Bath & Beyond of Baton Rouge Inc.	Bed Bath & Beyond of Birmingham Inc.	Bed Bath & Beyond of Falls Church, Inc.	Bed Bath & Beyond of Frederick, Inc.	Bed Bath & Beyond of Lincoln Park Inc.	Bed Bath & Beyond of Louisville Inc.	Bed Bath & Beyond of Overland Park Inc.	Bed Bath & Beyond of Portland Inc.
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Receipts								
Store Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intercompany Receipts from Non-Debtor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intercompany Receipts from Debtor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disbursements								
Vendor, Other Accts Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax, Customs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payroll & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Funded Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Letter of Credit Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lender Reserve Account Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intercompany Disbursements to Debtors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Disbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disbursements for MOR								
Total Disbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debtor to Debtor Interco	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax Obligations (Paid)/Satisfied by Another Debtor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payroll Obligations (Paid)/Satisfied by Another Debtor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lease Obligations (Paid)/Satisfied by Another Debtor	\$34	\$67	\$95	\$54	\$119	\$44	\$76	\$50
Net Disb. For MOR Part 1-F	\$34	\$67	\$95	\$54	\$119	\$44	\$76	\$50

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

Schedule of Cash Receipts and Disbursements – \$(000's)

DEBTOR ENTITY NAME	Bed Bath & Beyond of Rockford Inc.	Bed Bath & Beyond of Towson Inc.	Bed Bath & Beyond of Virginia Beach Inc.	Bed Bath & Beyond of Waldorf Inc.	Buy Buy Baby of Rockville, Inc.	Deerbrook Bed Bath & Beyond Inc.	One Kings Lane LLC	San Antonio Bed Bath & Beyond Inc.	Total
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,318
Receipts									
Store Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,778
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,136
Intercompany Receipts from Non-Debtor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$225
Intercompany Receipts from Debtor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,680
Total Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$528,819
Disbursements									
Vendor, Other Accts Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,124
Sales Tax, Customs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,919
Payroll & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,934
Funded Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,201
Professional Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,759
Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,803
Letter of Credit Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,313
Lender Reserve Account Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,628
Intercompany Disbursements to Debtors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,680
Total Disbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$502,360
Ending Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,777
Disbursements for MOR									
Total Disbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debtor to Debtor Interco	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sales Tax Obligations (Paid)/Satisfied by Another Debtor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Payroll Obligations (Paid)/Satisfied by Another Debtor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Lease Obligations (Paid)/Satisfied by Another Debtor	\$32	\$58	\$58	\$29	\$42	\$30	\$109	\$45	
Net Disb. For MOR Part 1-F	\$32	\$58	\$58	\$29	\$42	\$30	\$109	\$45	

In re: BED BATH & BEYOND INC., et al.

Case No. (Jointly Administered): 23-13359 (VFP)

Reporting Period: April 23, 2023 – May 27, 2023

Selected Assets and Liabilities (Unaudited) - \$(000's)

DEBTOR ENTITY NAME	Bed Bath & Beyond Inc.	Liberty Procurement Co. Inc.	Bed Bath & Beyond of California Limited Liability Company	BBB Value Services Inc.	BBBY Management Corporation	Buy Buy Baby, Inc.	Harmon Stores, Inc.	BBBYTF LLC	Total
Assets - Selected Items									
Cash	\$12,516	\$43	\$5,750	\$208	\$2,425	\$1,980	\$167	\$6,688	\$29,777
Inventory	\$390,464	\$0	\$0	\$0	\$0	\$73,846	\$10,552	\$0	\$474,862
Liabilities - Selected Items									
Funded debt									
Debtor-in-Possession Loan Facility	\$39,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,847
ABL Facility - Prepetition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LC Balance - Prepetition	\$31,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,139
FILO Term Loan Facility - Prepetition	\$546,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$546,330
Capital Lease Obligation	\$61,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,500
Total Secured Debt	\$678,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$678,816
									\$0
3.749% Senior Notes Due 2024 - Prepetition	\$215,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,400
4.915% Senior Notes Due 2034 - Prepetition	\$209,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$209,700
5.165% Senior Notes Due 2044 - Prepetition	\$604,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$604,800
Total Unsecured Debt	\$1,029,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,029,900
Total Funded Debt	\$1,708,716	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,708,716
Pre-petition Merchandise Payables									
Pre-petition Merchandise Payables	\$0	\$137,707	\$0	\$0	\$0	\$0	\$0	\$0	\$137,707
Pre-petition Non-Merchandise Payables	\$299,550	\$0	\$0	\$0	\$0	\$19,882	\$5,168	\$0	\$324,600
Post-petition Merchandise Payables	\$0	\$1,847	\$0	\$0	\$0	\$0	\$0	\$0	\$1,847
Post-petition Non-Merchandise Payables	\$8,808	\$0	\$0	\$0	\$0	\$225	\$6	\$0	\$9,038